

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: January - April 2019
DAY(S): Mondays & Sundays
MODE: Part Time
COMPONENT: FA2 - Maintaining Financial Records
LECTURER: Nanda Maharaj
CAMPUS: Champs Fleurs

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Mon	21st Jan 2019	5:30pm - 8:30pm	3.0	3.0	Assets, Liabilities and Accounting Equation	1/LT	Identifying Assets, Liabilities and Capital. Accounting and Business Equation/Capital and Revenue Expenditure	Chapter 1	Question sheet	Question Sheet	Chapter 2
2	Mon	28th Jan 2019	5:30pm - 8:30pm	3.0	6.0	Recording and Summarizing Transactions	2/LT	Posting of transactions to the various ledgers, balancing accounts and extracting a Trial Balance	Chapter 3	Question sheet	Question Sheet	Chapter 4
3	Mon	4th Feb 2019	5:30pm - 8:30pm	3.0	9.0	Trial Balance	3/LT	Extracting Trial Balance and Preparation of Financial Statements	Chapter 4	Question sheet	Question Sheet	Chapter 5
4	Mon	11th Feb 2019	5:30pm - 8:30pm	3.0	12.0	Accounting Concepts and Convention	4/LT	Knowledge and application of various accounting concepts and conventions	Chapter 5	Question sheet	Question Sheet	Chapter 6
5	Mon	18th Feb 2019	5:30pm - 8:30pm	3.0	15.0	Control Accounts	5/LT	Receivables and Payables Control Accounts and errors affecting Control and Receivables Accounts	Chapter 6	Question Exports Co	MQ Question Sheet	Chapter 7
6	Mon	25th Feb 2019	5:30pm - 8:30pm	3.0	18.0	Control Accounts	6/LT	Receivables and Payables Control Accounts and errors affecting Control and Receivables Accounts	Chapter 6	Question Exports Co	MQ Question Sheet	Chapter 7
7	Mon	11th Mar 2019	5:30pm - 8:30pm	3.0	21.0	Mock Exam	7/LB	Mock Exam				
8	Sun	17th March 2019	11:00am-3:00pm	4.0	25.0	Bank Reconciliation	8/LT	Preparation of Bank Reconciliation Statement and errors affecting Cash Book	Chapter 6	Question Sheet	MQ Question Sheet	Chapter 7
9	Mon	18th Mar 2019	5:30pm - 8:30pm	3.0	28.0	Accruals and Prepayments	9/LT	Accounts of Expenses and additional Income with Accruals and Prepayments	Chapter 7	Question Sheet	MQ Question Sheet	Chapter 8
10	Mon	25th Mar 2019	5:30pm - 8:30pm	3.0	31.0	Accruals and Prepayments	10/LT	Accounts of Expenses and additional Income with Accruals and Prepayments	Chapter 7	Question Sheet	MQ Question Sheet	Chapter 8
11	Sun	31st Mar 2019	11:00am-3:00pm	4.0	35.0	Cost of Goods Sold and Inventory	11/LT	Calculation of Cost of Goods Sold and the Valuation of Inventory using FIFO, LIFO and Cum Average Method	Chapter 9	Question sheet	MQ Question Sheet	Chapter 10
12	Mon	1st April 2019	5:30pm - 8:30pm	3.0	38.0	Cost of Goods Sold and Inventory	12/LT	Calculation of Cost of Goods Sold and the Valuation of Inventory using FIFO, LIFO and Cum Average Method	Chapter 8	Question sheet	MQ Question Sheet	Chapter 9
13	Mon	8th April 2019	5:30pm - 8:30pm	3.0	41.0	Non-Current Asset	13/LT	Calculation of Depreciation and Disposal of Non Current Asset	Chapter 9	Question sheet	MQ Question Sheet	Chapter 10

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14	Sun	14th April 2019	11:00am-3:00pm	4.0	45.0	Non-Current Asset	14/LT	Calculation of Depreciation and Disposal of Non Current Asset	Chapter 9	Question sheet	MQ Question Sheet	Chapter10
15	Mon	15th April 2019	5:30pm - 8:30pm	3.0	48.0	Accounts of Sole Trader	15/LT	Preparation of Financial Statements of Sole Trader	Chapter 10	Question sheet	MQ Question Sheet	Chapter 11
16	Sun	28th April 2019	11:00am-4:00pm	5.0	53.0	Extended Trial Balance	16/LT	Adjustments to Accounts and Preparation of Financial Statements using Extended Trial Balance	Chapter 11	Question sheet	MQ Question Sheet	Chapter 12
17	Mon	29th April 2019	5:30pm - 8:30pm	3.0	56.0	Incomplete Records	17/LT	Preparation of Financial Statements from Incomplete Records. Understanding Markup and Margin Concept	Chapter 12	Question sheet	MQ Question Sheet	Chapter 13
18	Mon	6th May 2019	5:00pm - 9:00pm	4.0	60.0	Partnership	18/LT	Appropriation and Current Accounts of Partnership. Admission and Goodwill of Partnership	Chapter 13	Question sheet	MQ Question Sheet	Revision

Key / Legend

Lt = Lecture T=Tutorial Lb = Lab EP = Exam Prep

Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via class announcement. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to contact their fellow classmates for updates where class sessions have been missed.

Date syllabus last modified: December 2018.